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Juan Du and Irvine Lapsley THE REFORM OF UK UNIVERSITIES: A MANAGEMENT DREAM, AN ACADEMIC NIGHTMARE? Forthcoming in ABACUS, Vol.55, 2019.

ABSTRACT

This paper studies the impact on universities of operating in an NPM world by examining UK experiences, in general, and the specific cases of two UK universities. As institutions with high levels of human capital and articulate professionals, universities offer a complex setting to study the tensions between professions and managerialism. This study identifies the importance of accounting and calculative practices in the contemporary university and distinct professional reactions fostered by intense NPM experiences which were prompted by the 2010 UK Government's austerity programme.

Key Words: universities; NPM; professions; austerity; marketisation

1. INTRODUCTION

This study examines the experiences of UK universities in the contemporary world of New Public Management (NPM) practices (Lapsley, 2009; Hyndman and Lapsley, 2016). This paper contributes to the existing literature on NPM research by its study of the significance of accounting, metrics and measurement in the everyday lives of UK academics. This focus addresses a gap in the existing accounting literature on universities. There is a significant literature, but this is predominantly material on Australia (Parker and Guthrie, 2009;2010; Guthrie and Parker,2011; Pop-Vasileva et al, 2011; Parker, 2012; Parker, 2013; Christopher and Leung, 2015; Martin-Sardesai et al, 2017). Australia has long been recognised as a leading-edge adopter of NPM reforms. There is also early research in the accounting literature on aspects of NPM reforms in universities in another early stage adopter of NPM – Sweden (Modell, 2003;2005). However, in the UK, yet another early stage adopter of NPM practices, there is a gap in the accounting literature, with little coverage of UK universities. An early contribution by Lapsley and Miller (2004) described the reform process in UK universities as uncertain and erratic. There has also been some discussion of research evaluation in general in the UK (ter Bogt and Scapens, 2012) and specifically regarding business schools (Agyemang and Broadbent (2015). This paper addresses this gap in the accounting literature by offering a distinctive discussion of UK universities. This is a study of a mature NPM country in action, which distinguishes this paper from previous UK research on universities. This paper also contributes to an emergent literature which is concerned by the proliferation of calculative practice in all walks of life (Kurunmaki et al, 2016).

This study was prompted by the contemporary challenges facing UK higher education. Higher education in the UK has been described as 'in crisis' (Collini, 2012, *passim*; Brown and Carasso, 2013, p.179; Scott, 2013). This crisis refers to both levels of funding and to

fundamental shifts in the values, organisation and delivery of higher education in the UK. This crisis is the outcome of the 2010 UK Coalition Government's austerity agenda arising from the 2008 global banking crisis. UK higher education did not escape the Coalition Government's austerity policies and, indeed, it suffered disproportionate cuts in its resources. More importantly for the focus of this paper, the UK government response to this crisis was the wholesale adoption of NPM policies and UK universities became the subject of 'the most radical reform programme in the history of UK higher education and amongst the most radical anywhere' (Brown and Carasso, 2013, p.1). This substantive reform merits serious study by accounting scholars given the importance of internal accounting practice as an enabler of management choices in a market environment.

The theoretical perspective in this paper draws on the sociology of professions, which distinguishes this research from the extant literature on NPM. This conceptual approach enhances the theorisation of NPM practices. This perspective reveals a fundamental shift in the development of the sociology of the professions. The emergence of NPM in public services has posed a fundamental challenge to the preconceptions of the organisation of professions from the pre-NPM to the NPM era. This research has proposed that, in an NPM world, at best professionals can resist change (Lapsley, 2008). A more fundamental critique by Bezes and Demaziere (2012) raised the prospect of professions not acquiescing in the face of management challenges, as not being immutable entities, but capable of asserting themselves and their values by occupying influential positions in their organisations. This proposition is examined in this paper.

This paper has two explicit Research Questions: RQ1 -What is the importance of calculative practice in the management of the contemporary university? RQ2 – What effect, if any, does this calculative practice have on the everyday lives of academics? We sought to answer these questions by using both archival research and case studies. This study uses an analysis of the professional journal, The Times Higher Education Supplement (THES), to glean perceptions of whether academe is preoccupied by a world of metrics and quantification. It also used case study research to examine the extent to which UK universities have undergone the experience of NPM, which gives primacy to quantification and financial outcomes. The nature of, and emergence of, this brave new world for accountants is discussed below.

This paper is organised in 5 sections: first, there is a discussion of contemporary pressures on universities in an NPM world; second, the theoretical framework of the sociology of professions is explained, with reference to NPM reforms; third there is an explanation of research method; in the following section we present research results. These reveal the depth of penetration of NPM in contemporary UK universities. Finally, there is a conclusion and discussion which provides an overview of this project's research findings and a research agenda.

2. UNIVERSITIES IN AN NPM WORLD

It has been suggested that neo liberal policies which are based on ideas that competition is inherently beneficial and that the State is less efficient than the private sector, are part of an

international trend to market solutions and away from state involvement in public administration (Davies, 2017, p.26; Evans and Sewell, 2013, p.35). This neo liberal political perspective presents the market economy as the natural order which encourages market solutions to all kinds of activities and organisations (Radcliffe, 2013, p.55). This rise of the neo liberal political ideology of market fundamentalism has threatened the logic of professions and professional organisation (Leicht, 2016). Furthermore, Schmidt and Thatcher (2013, p.xv) have suggested that the global financial crisis which started in 2008, has not weakened the influence of neo liberal thinking. The 21st century has seen an embracing of the ideas of reducing public expenditure, increasing liberalization, and imposing 'market discipline' through austerity programmes (Blyth, 2013, passim; Schmidt and Thatcher, 2013, p.xv). These austerity programmes are the culmination of a set of policies which challenge the very existence of the public sector Lipsky (2010, p.215), Lapsley and Skaerbek (2012).

These NPM ideas give primacy to market mechanisms over State provision of public services; privilege notions of managerial thinking and private sector 'big business' over the discretion formerly exercised by professions; and, fundamentally they present a results-driven fixation with the quantification of all aspects of life in the pursuit of efficiency (Hood (1991, 1995). While it has been suggested that NPM policies have been disappointing in practice (Lapsley, 2009) they retain considerable attraction for policy makers. These ideas are explored below in two stages: (1) a discussion of the international context of university reform and (2) the UK university context

Universities: The International Context

There is a significant accounting literature on universities, but this is predominantly material on Australia (Parker and Guthrie, 2009;2010; Guthrie and Parker,2011; Pop-Vasileva et al, 2011; Parker, 2012; Parker, 2013; Christopher and Leung, 2015; Martin-Sardesai et al, 2017). Australia has long been recognised as a leading-edge adopter of NPM reforms. This research reveals the significance of NPM reforms but there is also a more nuanced interpretation of the management of universities in Australia. There is also early research in the accounting literature on aspects of NPM reforms in universities in another early stage adopter of NPM – Sweden (Modell, 2003;2005), although this early research reveals rather a limited implementation of NPM ideas.

The threat to universities globally of the North American model of higher education, with corporatisation and marketisation, was identified by Parker and Guthrie (2009). They identified the specific impact of these pressures on business schools, as Australian universities underwent huge mergers with the college sector in Australia and brought management education generally, and business schools, specifically, within the ambit of traditional research-oriented universities. This was accompanied by a focus on government funding cuts and an emphasis on recruiting international students for premium fees (Parker and Guthrie, 2010). This has culminated in universities being focussed on income generation with education transformed into educational products targeted at profitable segments of the education market (Parker, 2013). Universities seek to portray images of being public goods but focus on financial strategies which have become an end in themselves, with financial practices and NPM ideas at

the heart of the contemporary university (Parker, 2012). Guthrie and Parker (2011) advanced the case for interdisciplinary research and more pluralistic forms of scholarship in an environment increasingly subject to the neo liberal policies, as expressed in NPM.

There is significant evidence of NPM ideas penetrating Australian universities. In a survey of academics at 37 Australian universities, Pop-Vasileva et al. (2011) found NPM implementation resulted in university management placing increased pressures on the performance of academics on all aspects of academic work and in Australian universities with the most NPM type management, faculty members were most likely to leave academia. Also, in a case study of research evaluation at an Australian university, Martin-Sardesai et al, (2017) found that the university had adopted NPM practices, with a corporate culture which embraced the research evaluation process. This university adopted a new vision, it restructured departments, it appointed new managerial senior leadership and made significant changes to its research performance management system. The new performance management system was viewed negatively by academics at this university. The academics at this university described this performance management system as overly focussed on quantitative measures with little scope for judgement, there was little, or no transparency and the university management approach was oppressive.

However, Christopher and Leung (2015) have offered a different perspective on Australian universities. In a survey of 16 of Australia's 37 universities, they interviewed 35 senior managers. This study revealed an intense interest in the implementation of NPM ideas with more corporate structures and missions and performance management systems to achieve this. However, this research found inculcated values of collegiality and autonomy in both academics and administrators which inhibited the effective implementation of NPM ideas. While Christopher and Leung (2015) discovered a corporate culture in universities, it was changing slowly. They also observed a coexistence of corporate and collegial cultures, which lend to an evolving pseudo management approach. These observations are consistent with the reluctance to accept NPM ideas and the emergence of hybrid institutions which reflected both collegial and corporate values. Furthermore, in his study of higher education in Sweden, Modell (2003) found universities had been subject to NPM pressures, with an increasing focus on management by objectives systems. However, this study revealed that university management systems were not tightly defined and rigid: considerable discretion and loose coupling remained in the Swedish university sector of this era, with limited impact on academic autonomy. Also, in his study of students as customers Modell (2005) found inertia within higher education on the part of both universities and students. These studies indicate that in leading edge NPM countries there may be complex pictures of acquiescence or distancing, or hybridity in university management.

Universities: The UK Context

In a study of research evaluation in higher education, Ter Bogt and Scapens (2012) examined two case studies, one in the UK and one in the Netherlands. This study identified the importance

of NPM pressures in the reform of universities. Regarding the UK, they identified a continuing reduction in the unit of resource (government funding per student) going back to the 1970s. In 1975, the UK Government reduced its funding of universities by 17%; in 2006, less than 40% of total university funding was provided by Government (Ter Bogt and Scapens, 2012, p.463). This downward trend was accentuated by the severity of the reductions in university funding by the 2010 Coalition Government, as discussed further below. The reductions highlighted above were during a period when student numbers were growing from 300,000 in 1961 to 2,350,000 in 2006 (Ter Bogt and Scapens, 2012, p.463). To make up shortfalls in funding, UK universities were encouraged to recruit overseas students at premium fees. This has now been extended to UK undergraduate students and the teaching element of government funding is essentially from student fees. This marketisation of UK universities is a trajectory, with a recent intensification prompted by the austerity programme of the 2010 UK Coalition Government, as discussed below.

UK Research evaluation exercises were designed to facilitate the selective allocation of research funding to universities, contingent on the research performance of each university. For UK universities facing declining state finance, a key element of discretionary funding for universities has been these recurrent grants for research capacity (QR funding). The first Research Assessment Exercise was in 1986, followed by RAEs in 1989, 1992, 1996, 2001 and 2008. The RAE was replaced by the Research Excellence Framework (REF) in 2014, which introduced the measurement of research impact in research evaluation. An important outcome of these research evaluation exercises was the performance management of research within universities which cascaded from the upper echelons of universities to the departmental level. These performance management regimes adopted more formal, quantitative measures of performance (notably journal rankings as so-called objective measures of excellence) and this resulted in stress and anxiety amongst academic staff, particularly younger staff (Ter Bogt and Scapens, p.480). In UK business schools, the response of research managers has amplified the influence of REF criteria and ratings (Agyemang and Broadbent, 2015).

However, the depiction of stressed academics by Ter Bogt and Scapens may have been aggravated by changes in the methods of research financing by HEFCE. The pressures in the performance management of research have intensified because of amendments to research ratings and the funding weights accorded to these different ratings by HEFCE. The progressive tightening of these weightings has introduced new dimensions of pressure in research evaluation. This is shown below. For RAE 2001 and RAE 2008, the following ratings were applied : 5* (a majority of staff achieved international excellence); 5 (some international excellence); 4 (all areas achieved national excellence); 3a (substantial majority of subject areas achieved national excellence); 3b (the majority of areas achieved national excellence); 2 (national excellence in less than half areas); 1 (national excellence in virtually no areas). For these ratings, the following weightings were applied in the allocation of QR funds from 2005/06 to 2008/09 as shown in Table 1. These reveal a skewed system of research funding towards top rated units of assessment, with little funds for units operating at national levels of excellence. The RAE 2008 replaced the RAE 2001 ratings with a four-point scale: 4*(world leading); 3*(international excellence); 2*(recognised internationally); 1*(recognised

nationally). The skewed distribution of QR funds was even more pronounced in Table 2 which shows the post RAE 2008 weightings, with QR funds ultimately restricted to world leaders and international excellence.

Table 1: HEFCE QR Allocations: Weightings 2005/06 to 2008/09

RAE Rating	2005/06	2006/07	2007/08	2008/09
5*	3.7552	3.9478	4.036	4.036
5	3.009	3.1198	3.175	3.180
4	1.0	1.0	1.0	1.0
3a	0	0	0	0
3b	0	0	0	0
2	0	0	0	0
1	0	0	0	0

Source: HEFCE, 2006b, p.10 and HEFCE, 2008b, p.14

Table 2: HEFCE Post RAE 2008 QR Weightings

RAE2008 Rating	2009/10	2010/11	2011/12	2012/13
4*	7	9	9	3
3*	3	3	3	1
2*	1	1	0.294	0
1*	0	0	0	0

Source: HEFCE, 2012b, p.10

Table 3: HEFCE QR Allocations 2018 Weightings

REF 2014 Rating	2013/14	2014/15	2015/16
4*	4	4	4
3*	1	1	1
2*	0	0	0
1*	0	0	0

Source: HEFCE, How We Rate Research (2017),
<http://www.webarchive.nationalarchives.gov.uk>

The REF 2014 results tightened the screw further, with world leading research units of assessment, receiving 4 times the funds of the international excellent units of assessment and no QR funds for any other ratings. As our archival evidence and case studies reveal, this decision had far reaching impacts on performance management in UK universities.

In 2010, the UK Coalition Government adopted an austerity agenda in response to the global banking and fiscal crisis which started in 2008. In the UK, higher education is part of the central government Department for Business, Innovation and Skills. This department was targeted for an above average reduction in spending of 25% over the five-year planning period of the Chancellor of the Exchequer's Spending Review (Her Majesty's Treasury, 2010). Two thirds of these savings were to be made by focussing on higher education, in terms of both spending cuts and reforms (Department of Business, Innovation and Skills, 2010). In its White Paper on higher education policy, the impact of the Coalition Government's austerity agenda on universities was explained as follows (Department of Business, Innovation and Skills, 2011, p.4):

' We inherited the largest budget deficit in post war history, requiring spending cuts across government. By shifting public spending away from teaching grants and towards repayable tuition loans, we have ensured that higher education receives the funding it needs even as substantial savings are made to public expenditure'.

The impact of these proposals on university funding were a £2.9 billion (40%) cut in higher education funding. This White Paper also introduced a more market-oriented higher education system with greater choice for customers (students) and greater competition between universities (as providers of education services). This latter aspect was enhanced by making it easier for new (e.g. corporate) universities to be formed. According to Scott (2013, p.52), this market discourse now dominates UK higher education policy *irreversibly*. These reductions in funding and the establishment of a market for higher education have been regarded as a crisis for universities because these changes undermine the values, practices and traditions of universities (Collini, 2012, *passim*; Brown and Carasso, 2013, p.179; Scott, 2013).

The above changes to UK higher education represent the enactment of NPM ideas and practices. These findings reveal the impact of austerity policies introduced by the UK's 2010 Coalition Government in response to the banking crisis of 2008. Despite commentators suggesting that the fiscal crisis which commenced in 2008-9 would signal the demise of NPM policies (Levy, 2010), there has been continuity as NPM ideas have spread, virus-like (Hyndman and Lapsley, 2016) and have been reinforced by government policies as the UK Government tackled the recession (Hodges and Lapsley, 2016).

3. THEORY: THE SYSTEM OF PROFESSIONS

There has been extensive study of professions over many decades. In this section we examine two aspects of this. First, we discuss extant knowledge on how professions conduct themselves. Second, we examine new understandings of how professions are constituted in a world which

has been exposed to over three decades of NPM policies, many of which are regarded as being targeted at reducing the influence of professions in public service organisations.

The study of professions reveals a systematic process of acquiring and controlling knowledge which is subsequently exploited by different professional groups (Abbott, 1988, p.178). In this way, professions display an exclusiveness in their activities (Abbott, 1988, p.49). They also use their expertise to secure considerable autonomy in the exercise of their duties (Becher, 1999, p.102). These facets of professionalization are enacted to secure control of specific markets for professional expertise (Dezelay, 1995, p.16). These activities secure both status and financial rewards for the members of professions (Abbott, 1988, p.119; Becher, 1999, p.45). Abbott has made a seminal contribution to the study of professions. However, his book was published in 1988 in the early stages of NPM. Indeed, there is no mention of NPM in his book. He does mention universities. But reading this material reveals how far we have travelled in university management since that book was published. This material is interesting from a historical perspective on how professions have behaved.

However, it has also been suggested that increasing bureaucratisation and corporatization in contemporary society has threatened the ethos of traditional professional forms of organization (Bevort and Suddaby, 2016). These tensions are examined in this study. The study setting of universities has long been regarded as fertile ground for the fostering and establishing of professional groups (Abbott, 1988, p.195). However, the general thrust of NPM initiatives is to subject the provisions of public services by professionals to market forces (Leicht, 2016). There is an extant view within the literature on NPM reforms which depicts professionals as being finished (Broadbent et al, 1997, *passim*), as dominated by managers (Broadbent and Laughlin, 2002) and that in the face of waves of NPM reforms professionals can at best *resist* these intrusions into their professional autonomy (Lapsley, 2008). Indeed, it has been suggested that many professionals meekly succumb to the domination of management (Alvesson and Spicer, 2017).

However, there is evidence of different thinking on the sociology of professions, which enhances our understanding of professions within public services, such as universities. This alternative perspective challenges the depiction of professions in public services as weakened, feeble or always fighting territorial battles. Bezes and Demaziere (2012) observed that professions are not '*immutable entities*'. In their view, professions may have a dwindling influence, but they may re-emerge and assert themselves. In this sense, professions should not be regarded as stable, but as constantly confronted by changes as they interact with their environment (Bezes and Demaziere, 2012). In a reverse effect, professions may not surrender their autonomy to management but seek to colonise the higher spheres of management (Le Bianic, 2012). Furthermore, the NPM trajectory may open up opportunities for professions – a new landscape with opportunities to exploit (Le Bianic, 2012). While managerial power can be seen as the '*armed branch*' of rationalisation, the reality of the NPM reforms is more complex, more uncertain and more diversified than its depiction as a binary divide between academics and administrators-cum-managers (Paradeise, 2012).

In particular, the separation of professional academics and managers is not so unambiguous, given the emergence of hybrid academics who straddle their academic subjects and management activities (Deem, 2004; Evetts, 2012; Paradeise, 2012). The key mechanism in unpacking this mix of influences is **budgets** as the defining reference point in both determining the resources which flow to different professional groups and as the device by which neoliberal governments seek to reduce perceived excesses in public services (Bezes and Demaziere, 2012; Evetts, 2012).

In the contemporary scene, the contributions of Leicht (2016) and Bezes and Demaziere (2012) and colleagues are much more important. They identify the importance of accounting (particularly budgeting) in the oversight and management of professionals in an NPM world. To us, this resonates with the earliest NPM initiatives in the UK when the Griffiths Report (1983) advocated a unitary management system and introduced hospital wide budgets which were controlled by the General Manager. The budget was key – the mechanism by which medical professionals were to be controlled. Allied to the emergence of comprehensive budgets in universities has been the explosion of metrics particularly associated with research evaluation exercises, as discussed above.

4. RESEARCH METHOD

This study has two research questions: RQ1 -What is the importance of calculative practice in the management of the contemporary university? RQ2 – What effect, if any, does this calculative practice have on the everyday lives of academics? To answer these questions there were two main sources of information in this study (1) an examination of archival material and (2) case studies of universities; one ancient university and one new (post 1992) university.

The archival material was a study of the Times Higher Education Supplement (THES) which is the professional journal for UK higher education. It is an authoritative reference point on what has happened in higher education, generally, and particularly for the UK. It contains articles, commentaries, book reviews, obituaries, situations vacant. The articles and contributions to this publication are wide ranging. For example, they have included contributions on extremism in universities, the standardised examination systems in Brazil, the role of higher education in Palestine. Wide ranging contributions such as these are not pertinent to the present study. We undertook a thematic analysis of the THES in 2014, 2015, 2016 by looking for articles and comments on reforms, resource allocation, budgets and performance management in UK universities. This source was analysed in two ways. First, the contributions to THES on the themes of this paper were discussed in the results section below. The thematic analysis of key articles and features on management reforms and performance management which were included in the THES in the 3 years 2014 to 2016 revealed a preoccupation within academe with (1) the enhanced presence of managerialism and the marginalisation of the humanities and (2) performance management, particularly of research. Second, further insights into the everyday lives of academics in the UK were gained by studying the annual THES workplace surveys of university workers in 2014, 2015 and 2016. Both parts of this archival

work in THES offered valuable insights into everyday life of academics and administrative staff in UK universities.

The material from the THES was inspired by the work of Czarniawska (2001) on cities. In this seminal work, she did not just focus on key actors but also sought to get a sense of the collective, which in this study is academe, not simply our two case studies. Czarniawska (op. cit., p.65) advocated the use of media analyses and reports to gain this breadth of understanding of context: the perceptions and views of the collective, rather than just the views of key actors. The representation of events in the media and their interpretation offer insightful views on a collective frame of reference. In this way THES offered (and continues to offer) a platform for scholars to reflect on academe and present their interpretations of what is and is not important in their everyday lives. The THES material provided a general context for our case studies and helped to answer our research questions.

The selection of our case studies is based on the theoretical perspective adopted (Van Thiel, 2014, p.90). Our case studies also fit the classic criteria of selection (see Marshall and Rossman, 1989, p. 51) who depicted an ideal study site as one which had the following characteristics: (1) entry is possible; (2) there is a high probability that a rich mix of many of the processes, people, programs, interactions/structures that may be a part of the research question will be present; (3) the researcher can devise an appropriate role to maintain continuity of presence for as long as necessary; and (4) data quality and credibility to the study are reasonably assured by avoiding poor sampling decisions. All the above characteristics were met in this investigation.

In studying university management in the UK, it is necessary to recognise two distinct strands within universities. Ancient University has been part of the university system for centuries. The strength of the academic profession has been associated with traditional, research-oriented universities, like Ancient. The New University is part of that cohort of universities which had formerly been regulated by local government. These New Universities had different mixes of research and teaching, different academic, bureaucratic and management traditions and different forms of governance. The 1992 Act ended the binary divide between the university sector and those higher education institutions under local government control. Now all institutions are called universities, but the very different background of post 92 universities made it important to include one in this study. The respective sizes are not crucial, but the management styles are important in determining receptivity to NPM practices.

These case studies entailed the study of management processes in general and internal accounting practices. During these case studies we gathered the views of 24 key informants, who were primarily senior managers and budget holders. To the extent that there is observation in this type of study, it is non-participant and 'very much on the periphery of interaction' (Bryman, 1989, p. 153). As such, this use of observation is essentially supplementary, to augment data from interviews and documentary materials. Its use may include observation of activities, of everyday organizational life before and after interviews or at breaks (coffee breaks, meal times). Crompton and Jones (1998) stress the importance of drawing on such insights in undertaking case study investigations: it is imperative to regard *all* the time you spend inside organizations as a part of your research. We also adopted the Gallmeier (1991)

perspective of leaving, revisiting and staying in touch with study sites. These follow-up contacts were informal exchanges to touch base on current developments with key informants. We also supplemented formal meetings with informal communications and observations (Crompton and Jones, 1998) of activities in our study settings.

An overview of the case study settings is set out in Table 1. At the New University, the Principal, the Vice Principal (Strategy), the Vice Principal (Education), two Deans of Faculties, two Heads of School, the Director of HR, the Director of Finance, the Registrar and the Head of the New University Strategy Unit were interviewed. This provided an important perspective on this university. It is a small university with a strong managerial emphasis. Many of those interviewed were professionals with distinct management responsibilities. The academics interviewed were also appointed to specific posts with academic management responsibilities. At the Ancient University, the Principal, the Vice Principal responsible for Arts and Social Sciences and nine Heads Schools were also interviewed. Discussions were also held with HR and finance officials at Ancient.

Table 4: Study Settings

<u>1.New University</u>	<u>2.Ancient University</u>
a POST-1992 University, formerly a college	Over 500 years old
470 staff	13000 staff
6,300 students (13% overseas)	25,000 students (30% overseas)
Turnover of £35m	Turnover -£600mill
Research grants £3m	Research Income £175mill
Niche areas: culture, media, health, sustainable business	Sciences, medicine, arts and social sciences
NSS* Score – 86%	Research focus

*National Student Survey of student learning experiences

In 2004, universities in the UK were described as pursuing an uncertain and erratic path (Lapsley and Miller, 2004). It is easy to see why that comment was made. Almost 20 years earlier, the Jarratt Report (1985) recommended the introduction of cost and budget centres in UK universities, but many universities including Ancient and New did not have these systems in place. Few universities of that era had sufficient depth of accounting expertise to enable devolved budgetary systems (Benner, 2017).

However, both these universities had fully developed devolved budgetary systems during the period of this study (2006-2016), consistent with the NPM doctrine of pushing budgets down the line. Ancient had initiated devolved budgetary systems in 2003-4 and New University had commenced the following year. These new systems were implemented at the behest of both Principals of these universities who were appointed at this time. The new Principal of Ancient came from another highly regarded university which did have devolved budgeting and he found Ancient's procedures bureaucratic and arthritic. The new Principal of New University had held a senior academic management position at an ancient university. His vision for New University was one of transformation into a research led university with robust management systems to support it. The systems which the new budgetary regime replaced had persisted for decades in both institutions. In understanding the operation of the new budgetary regimes, it is important to be aware of the weaknesses of the predecessor budgetary systems. The earlier systems are described below.

Before the implementation of devolved budgets these universities had similar highly centralised financial controls, with a Planning and Resources Committee which had overall responsibility for the planning and use of resources. At Ancient University, there was a Planning and Resources Committee chaired by the Principal at the centre of the university, alongside a Research Committee and a Postgraduate Studies Committee. These committees were replicated at the Faculty level of Ancient. There were no significant budgets held at the local level. For example, the Faculty Research Committee could authorise sabbaticals for academic staff, but it had no research funds. The central Research Committee had the funds to authorise travel for conferences and research and funds for internal research grant applications. The Ancient's central Postgraduate Committee had no funds but regulated fees to be paid and regulated enrolments. There were limited budgets at the lower level (Faculty) P&RC, but not payroll. At New University, the principal committee was also the Planning and Resources Committee which was chaired by the Principal. This committee had all the Deans and the Director of Finance in its membership. This committee served as a central planning and financial control function for the entire university. There were limited budgets devolved to Deans for travel and incidental expenditures.

In both universities, financial control was exercised centrally by the Finance Directors. This was achieved by the delayed payment of creditors (or accelerated if the financial position allowed this), routine maintenance was reduced or delayed, and stocks of materials were run down or built up, with the objective of achieving break even at the financial year end. Establishment control was exercised by the central P&RCs of both New and Ancient universities. This was the major control device: new appointments had to be approved by this committee. Senior staff who resigned or retired were replaced by junior staff. Urgent re-appointments were delayed by months to generate cost savings. Where deemed relevant vacant posts could be frozen until future planning periods.

The above financial controls typify the centrally controlled bureaucratic machine, with central bureaucrats in control and little scope for delegation of powers to operational parts of these entities to address and resolve financial and related problems as managers. The management

structures and devolved budgets which replaced centralised financial controls remained in place in both institutions for the duration of this project, except changes in formatting of budgetary reports with the introduction of new IT systems.

5. RESULTS: NPM IN UK UNIVERSITIES

In this section of this paper, we sought to provide both an overview of the experiences of university management in an NPM world and a more detailed look at the experiences of our case studies. This revealed an overt concern over the increasing influence of managerialism and the preoccupations of university managers who seek to intervene and direct academic activity.

5.1 THE EVERYDAY LIVES OF ACADEMICS: A MEDIA PERSPECTIVE

The Times Higher Education journal (THES) is the professional journal of the UK university sector. This source is analysed in two ways. First, the contributions to THES on the themes of this paper are discussed below. The thematic analysis of key articles and features on management reforms and performance management which were included in the THES in the 3 years 2014 to 2016 revealed a preoccupation within academe with (1) the enhanced presence of managerialism and the marginalisation of the humanities and (2) performance management, particularly of research. Second, further insights into the everyday lives of academics in the UK were gained by studying the annual THES workplace surveys of university workers in 2014, 2015 and 2016. Both parts of this archival work in THES offered valuable insights into everyday life in UK universities. They are discussed, in turn.

5.1.1 Thematic Analysis

Managerialism

The reform of UK universities by the marketisation of higher education has been criticised as a major assault on the idea of the university in its public role in facilitating the dissemination and creation of knowledge (Holmwood, 2016). As part of these reforms, it has been suggested that the depiction of students as customers has heralded a rush to the bottom to give them exactly what they want (Warren, 2016). The practices of university managers in responding to the market have been described as the adoption of Soviet era command and control in universities (Brandist, 2014;2016; Matthews,2016a). In his original contribution to this debate, Brandist (2014) described the 'soviet style' bureaucracy as the spread of proxy metrics, a target culture, competition between universities and the erosion of the autonomy of academic research and professional practice. For making these observations Brandist was reprimanded by his university's Director of Human Resources (but this reprimand was subsequently withdrawn) (Brandist, 2016). Also, Matthews (2016a) noted the soviet style tendency of centralisation as the solution to financial difficulties and poor performances in league tables. In 2016, Brandist described this centralist tendency as quasi-religious and as facilitating the encroachment of managerialism, with its subsequent erosion of collegiality and professional integrity (Brandist,2016).

Overall it has been suggested that managerialism has captured universities (Docherty, 2014). Examples of the extent of this managerialism can be gleaned from the expected attributes of new appointees to senior academic management positions. Matthews (2016b, p.12) reported that the new Director of LSE was expected to have 'well-developed change management skills gained at a senior level' and the incoming Head of Cambridge University faced a huge demand 'to modernise and reorganise'. However, at lower levels of academic management, where Heads of Subject Areas are often reluctant post holders by rotation, universities offered little or no training (Grove, 2016). A different dimension of the new managerialism was attacked by Wilson (2016, p.26), who asserted that academe was degraded by 'managers who don the professorial cloak'. This was a reference to senior managers without a scholarly record consistent with the title of professor, being appointed the title of professor. Wilson described these people as 'charlatans who harm the higher education sector' (op. cit. p.27). Appointments of this nature are most frequently made in the new universities where research traditions tend to be weaker.

There were also observations in THES that the study of humanities has become marginalised (Churchill, 2014) because of the new managerialism. An example of the marginalisation of humanities occurred where it was reported that humanities research was regarded as a personal indulgence (Oldfield, 2015). A short-sighted preoccupation with monetary values at the expense of the arts was also commented on (Bigsby, 2015). Creativity of arts in e.g. space utilisation were overlooked (Reisz, 2015). Also, concerns were expressed over the survival of philosophy in an academy driven by impact and employability (Blackburn, Alessandri and Kaag (2015). Indeed, it was suggested that the benefits of humanities to business are ignored (Grove, 2015).

Furthermore, universities were reported as engaging in restructuring driven by financial expediency ((Hall, 2015), rebranding themselves for wider student appeal(Line,2015) and the manipulation of graduate employment data (Anon, 2015) to attract students. A consequence of the managerial emphasis was increased insecurity of employment with even VCs resigning or being removed from office (Ackroyd and Robinson, 2015). Also, it was suggested that universities of the 21st century have embraced an audit culture which is a threat to traditional values of commitment to institutions, scholarship and learning (Reed, 2015).

Performance Management

There is evidence of muscular management in the handling of research evaluation (Gill, 2014). 'Muscular management' refers to bullying. One university has called in external experts to investigate its target-led research culture, which encountered fierce criticism from staff for its heavy-handed approach (Grove, 2016). Also, Brandist (2016) observed bullying as occurring in an environment where complaints about bullying were met with more targets and more pressure. Different elements of bullying behaviour may be more indirect, by affecting self-worth and job security. Most academics feel overworked and undervalued according to Parr

(Parr, 2015). Performance Management systems were alleged to increase job insecurity for academics (Grove, 2015).

The UK research system has been reported as being riddled with perverse indicators (Matthews, 2015), which result in manipulation. This extended to evidence of the UK's Research Excellence Framework (the 'REF') gaming behaviour, to present institutions in the best possible light (Jump, 2014). Indeed, while the pursuit of research funding from HEFCE by research intensive universities may appear to be rational, it is argued that this behaviour is toxic for the university system as a whole as the pressures for funding cascade across the entire higher education system (Sayer, 2015). Measuring academic performance by using new research grant income has been described as 'mendacious, malign and profligate' (Moriarty, 2015, p.29). There is also a danger that academics will divert significant research effort into impact (Jump, 2015). Indeed, Reed (2016) has reported that the sheer number of academics requesting supportive statements on the impact of their research resulted in many major companies imposing a blanket ban on such requests. Ultimately, it has been suggested that the fate of disciplines depends on their ability to ratchet up numbers by fair means or foul (Hotson, 2015). This applies to research but also to teaching where academics have sought to interfere inappropriately to influence course ratings for the National Student Survey (NSS), according to Gill (2016). Performance measurement has allegedly replaced trust in academics (Gill, 2015). As one anonymous physics professor put it (p.4, Gill, 2015):

"The metrics have gone absolutely berserk. There is the blinkered view that's what the world is all about. You must meet these KPIs".

Not all that counts can be counted (Gill, 2015). Indeed, Performance Management in universities has been depicted as mimicry of business practices. The misapplication of private sector HR practices has harmed individuals and did not improve performance, often entailing targets that were extraordinarily hard or just impossible (Briner, 2015). All of this suggested an explosion in the monitoring of staff performance (Grove, 2014). It was suggested that this had resulted in a decline in collegiality (Morgan & Havergal, 2014).

This examination of THES is not a definitive verdict on the management of UK universities. But, it offers a useful general insight into contemporary preoccupations within the field of academe. It clearly indicates the emergence of a managerial cadre and of management practice as a significant phenomenon in university life. The preoccupation with performance metrics in UK universities prompted an independent investigation of their use (Wilsden et al, 2015). That report concluded that, across the research community, the description, production and consumption of 'metrics' remains contested and open to misunderstandings (p.79, Wilsden et al, 2015). Our next section explores what this new managerial space means in practice for universities in the THES workplace surveys.

5.1.2 An Overview of the THES workplace surveys in UK universities in 2014, 2015 and 2016.

The THES canvassed the views of higher education employees across the UK in its Workplace Surveys of UK universities. The first workplace survey by THES was held in 2014. There were

4,500 responses to this survey, of which 2,025 (45%) were academics and 2,475 (55%) were professional and support staff. In 2015, the THES had 4,174 responses to its survey of which 1,939 (46%) were academics and 2,235 were professional and support staff. In 2016, the THES had 2,852 responses to its survey of which 1,398 (49%) were academics and 1,454 (51%) were professional and support staff. An abridged version of key results were extracted from these surveys. The abridged results are shown in table 5 for academic respondents and table 6 for professional and support staff.

Table 5: Academic Responses to THES Workplace Surveys in 2014, 2015, 2016

	2014	2015	2016
	Agree	Agree	Agree
1. The leadership of my university is performing well	34.4%	32.3%	27.6%
2. The leadership of my department is performing well	46.8%	46.2%	44.4%
3. I often work more than my contracted hours	86.2%	86.7%	88.7%
4. Sometimes I feel the university takes advantage of me	61.9%	63.0%	67.0%
	Disagree	Disagree	Disagree
5. I can make my voice heard in the university	46.0%	46.6%	54.3%
6. REF Results could lead to redundancies	N/A	41.6%	N/A
7. Metrics-based performance management could lead to redundancies	N/A	N/A	19.9%
8. The university's response to REF has had a negative response on my work	35.3%	N/A	N/A

Source: Extracted from THES January, 2014; 5-11 February, 2015 and 4-10 February 2016.

The findings in Tables 5 and 6 indicate that the academic staff reported dissatisfaction with university leadership, but relative contentment with their departmental heads. This may reflect their role in the selection of Subject Area heads who often operate by rotation as kinds of 'hybrid managers'. However, there was a high proportion of professional and support staff who aligned themselves with top management in the university. Also, there was a high proportion of professional and support staff who worked beyond their contracted hours, but this was not as significant as the proportion of academic staff who reported this. A low percentage of

professional and support staff felt they were being taken advantage of by the university compared to the high percentage of academic staff who reported this experience

Table 6: Professional and Support Staff Responses to THES Workplace Surveys in 2014, 2015 and 2016.

	2014	2015	2016
	Agree	Agree	Agree
1. The leadership of my university is performing well	48.6%	61.5%	61.4%
2. I often work more than my contracted hours	51.6%	60.2%	57.4%
3. Sometimes I feel the university takes advantage of me.	41.7%	33.6%	34.8%
	Disagree	Disagree	Disagree
4. I can make my voice heard in the university	23.2%	23.2%	24.7%

Source: Extracted from THES January, 2014; February, 2015 and 2016.

In all years, almost half the academics disagreed with the statement that their voice could be heard within the university. However, only around one quarter of professional and support staff felt their voice was not heard in the university. The academics expressed more concern over the REF and REF results than over metrics-based management impacting on their job security.

The above findings indicate a large divide between the everyday experiences of academics and professional/support staff. In particular there was a significant loss of reported voice on the part of academics and a disaffection with university leadership, with the exception of local subject leaders. This is an important distinction which may indicate a greater influence within professional and administrative cadres in contemporary universities.

5.2 NEW UNIVERSITY

A crucial architect in the elaboration of New University's vision as a more research-oriented university with a business-like approach to organisation and management was the Principal. The Principal was an eminent academic, but he was no longer research active. He was recruited from a successful traditional university after a period there as a senior academic manager. In

his previous university he had not been an active researcher for some time. But his experiences at his previous university shaped his perceptions of what a successful New University should be like. This is an example of academics remaining in the academic sphere, but not performing typical academic duties (teaching and research) but becoming professional academic managers. In his view successful universities should generate more income to undertake development projects. These were the fundamental motives for this transformational strategy and austerity was secondary.

In this case study, there is clear evidence of the significance of managerialism and the emphasis on finances in the New University. The Principal of the New University has set out a clear agenda to transform his university from a traditional teaching institution into the 'university of the 21st century'. This vision flows from an analysis of its status quo. The Director of Finance informed us that New University received an inadequate unit of resource (government funding per student) from government. Its undergraduate students are capped and extra students from the UK or EU markets only attract tuition fees only students. Overall, this means the New University is receiving a declining amount of resources from central government. The Principal has addressed this difficulty of inadequate resources by introducing a new organisational structure with devolved budgets and by identifying a growth strategy based on the recruitment of overseas students at both undergraduate and postgraduate levels. This places finances at the heart of New University's strategizing. As the Principal expressed it:

"We are moving the academic function of the institution predominantly from teaching to teaching and research and making clear to academic staff that this change is not discretionary, it's obligatory. They have to learn that they are operating within a changed financial environment in which income generation is an obligation of everybody in the institution"

He has also initiated an engagement programme in which academics are expected to cooperate with their local community, which fitted his concept of the modern university.

The Principal summed up his overall approach as one of culture change:

"We are going through a process of real organisational and cultural change, really quite fundamental I'd say. It's faster than some people would like, and slower than I would like. But it's quite a difficult position".

We examined the careers of the senior managers and budget holders at New University. This revealed only *two* academics who might be regarded as traditional academics at other universities. Of these two, one subsequently became a Vice Principal at New. His aspirations were managerial. The other senior manager at New remained in his current professorial post.

5.2.1 Budgets and Accounting

There are two dimensions at work here: (1) the availability of money for plans and commitments and (2) the quality of information available to managers. On both dimensions the significance of finance and financial expertise at New University is evident.

On the issue of the availability of funds, the Vice Principal for Strategy emphasised that New University always had lots of good ideas from strategic plans, but the big issue was getting the funds to make them happen. This observation underpins the Principal's stance.

On the quality of information there were many favourable comments on the financial system. The Dean of Social Sciences explained that the budget had three parts to it (1) an establishment (salaries) component (2) fee income (from target student numbers) and (3) other running costs. He was delighted with the control of his budget and the quality of information which he received on it. The intention is to devise a financial system which is entirely based on fee income (i.e. an activity based income model), according to the Director of Finance.

The Vice Principal for Education commented that the new accounting system at New University was much better than the previous one. This Vice Principal highlighted the usefulness of monthly reports with management and accounting information and any problem issues highlighted. The Director of HR described the importance of accounting information in the New University:

"It has become absolutely critical. There is almost no decision now that can be made within an institution in New University. We have a new finance system which reports to school level, to subject level and to present the information in lots of different ways, which is able to tell Heads of School how much money they have earned and what their projects are costing. It has been absolutely invaluable. Now we can hardly imagine how we could make decisions without such information".

The Dean of the Business School confirmed that the quality of accounting information had improved significantly. But he observed that this was now happening across the higher education sector because it was necessary to operate effectively in global markets.

Managerialism

The new management reforms initiated by the Principal were welcomed by the Dean of Social Sciences as a successful reform. It was also a very necessary reform in his view:

"The drivers for management change from New University's perspective are financial. We have to consider our financial viability. Therefore we have to think about the structure which is going to facilitate the most income generation"

The Vice Principal for Education commented on the need for the new managerial approach in the context of a global competitive market:

"With the globalization of higher education, we are all competing for students; we are competing for research; we are competing for commercial contracts"

These market pressures have reinforced the management reforms implemented by the Principal, as the Vice Principal for Strategy explained. In this Vice Principal's view New University is much more professionally managed:

“There is a better understanding (amongst staff) that universities are businesses, they are not just here for the academic output. And the better we can run as a business, the better the academic output can be. It’s a synergistic thing”.

This identification with the new management culture can be seen from comments made by the HR Manager and by the Dean of the Business School. The HR Manager emphasised the centrality of management reform in this university:

“we’ve got a big programme of modernization to undertake, not only because it’s a main driver of higher education sector, but also because of our own internal strategic plans. We have to make a lot of change and the way in which we develop our staff and managers in particular. I think to me the big challenge is that it is my job to challenge the status quo, the way that things have been done, the way that academics and institutions think about people management, but I also have to balance taking along with me the managers, staff and trade unions, during the change process. And I have to try and engage how much change the organization can actually cope with and accept at any point of time. I think that’s probably one of the biggest challenges for me.”

This agenda setting tone was accepted by the Dean of the Business School, as he stated:

“ there is a continuing process of trying to change the culture within the institution to encourage people to collaborate and work together, to persuade staff to recognize that all of our activities have costs attached to them, and therefore when we are going to engage in new activities, we actually have to know what we are doing and why we are doing it, and a wish to encourage a greater concentration on research and awareness of how research contributes to a broader higher education purpose. “

These observations by the Dean underline the managerial approach in this university and underline the importance of accounting information as a dimension of this modernization.

5.2.2 Performance Management

In New University, the Principal stated that both units of management and individuals have their performance measured against the targets that they set in their plans. Other metrics which are examined are the staff/student ratios, space utilization, targets on research, on commercialization and on overseas student numbers. The New university is also interested in student completion rates and student retention, which are important for new universities. This approach was summarized by the Director of Finance as ‘a focus on the bottom line’. This top down perspective was affirmed by the Dean of Social Sciences who stated that:

“We have explicit and measurable standards for performance. These include the amount of income we generate, the amount of research publications that we produce , the number of students that we graduate, the number of international students that we have attracted, the number of part-time students that we have attracted. There are performance measures coming out of our ears”.

This was described by the HR Director as the alignment of individual targets with those of corporate ones. This immersion in New University's wholesale adoption of NPM had only one hesitant critic. This was a Head of School who expressed concern that there was so much time-consuming form filling it could be taking time away from carrying out their jobs.

This university had ambitious plans. In common with many other new universities, there was an element of mimicry of more traditional universities. However, this university, as a charity, had the typical experience of many charities – an abundance of ideas, projects and possibilities and a lack of resources to realise these ambitions. The ability to attract significant research grant income depends crucially on a critical mass of highly regarded scholars with track records of research grant awards. This is the case with Ancient, discussed next. The New University alternative is to focus on niche areas with the hope of gathering sufficient expertise. It was never realistic for New University to perform at a similar level to Ancient. But the reputational benefits of receiving research grants were an important objective for New (and indeed all universities). There was unanimity on this aspiration within the managers at New University. They accepted the Principal's vision of what a successful university looked like. There was no indication of immutable professions challenging the new order in the name of their academic values (Bezes and Demaziere, 2012). There was no evidence of the hybridity identified by scholars critical of NPM in public services (Le Bianic, 2012, Everetts, 2012, Paradeise, 2012). Indeed the academic traditions of these academic managers were not sufficiently robust to countenance such a challenge. These actors were more managerial than academic, in the 'manager-academic' sense of Deem (2004). And Bezes and Demaziere (2012) correctly identified the significance of budgets: the senior managers at New were captivated by their use.

5.3 ANCIENT UNIVERSITY

The next case study is of one of the UKs ancient universities. This university has a wide spectrum of subject specialisms. It is held in high esteem in academe. But the Ancient University case reiterates the significance of managerialism in the contemporary university. The major reason for the adoption of devolved budgets was the idea of the Principal of Ancient. He had joined Ancient from another famous university. He found Ancient's bureaucratic procedures incredibly arthritic. The bureaucratic machine was not responsive. He saw budgets as a mechanism to enrol academics more fully in the management of the university. So, the Principal saw devolved budgets as a facilitating (colonising?) mechanism at Ancient. A new management structure was implemented for this new regime.

5.3.1 Budgets and Accounting

In this university, there has been a restructuring of activities around three Colleges: one for Science and Engineering, one for Medicine and one for Arts and Social Sciences. This has enabled significant devolution of budgetary powers, which had previously been held at the centre of the university. Despite this new devolved structure, the Principal stated that one of his most difficult tasks was getting the budget agreed every year. He explained that the budget allocation from the top level of the university was a plan-based allocation system, not an

income-based allocation system. (However, the Heads of Colleges had the ability to determine their own basis of budget allocation. In the arts and social sciences this was described as 'activity-based, but income was the measure of 'activity'). Essentially the initial budget process is historical with a bidding system for additional resources. The historical pattern was selected in recognition of the different challenges facing the three colleges. While the arts and social sciences generally have a buoyant student demand, medicine operates in deficit, because of inflexibilities in external demands on the education and training of doctors. The science and engineering college is somewhere in between. The Principal has to decide on what constitutes the core budget, what % uplift this should get, how much should be available for developments, such as e-learning or new buildings.

The Principal said that each Head of College had significant devolution to determine how they allocated their budget. He stated:

“The Heads of Colleges have devolved budgets and I mean as far as I am concerned, if I give them the money for a particular purpose, then I would expect them to spend it on that. But most of the money is in their block grant and they can allocate their block grant, which is in a sense a historical grant, according to their judgement. They know much better than I do what the most exciting opportunities are”.

The college which we focus on is that of arts and social sciences. Each college has a Vice Principal as its head. The Vice Principal in charge of this college initiated a shift from historic budgets almost immediately. He stated:

“I moved very, very quickly in my first year in this job to change the budgetary system and working with my College Registrar and my finance team we came up with a way of devolving all of those budgets to schools, including salaries and non-staff costs. That took control... that took money away from departments to schools, but schools would give money back to departments for the non-staff costs. But it gave the schools some direct... say over their personnel.

So, the model that we developed was one which essentially devolved about 90% of the college budget. The other 10% is used for... firstly for running the college, because the college has a lot of central admin staff, so those salaries are... some of that money; the college also pays some things directly such as Advisors of Studies, and the college also has some strategic investment funds that the schools can bid for. So the 10% that we don't devolve is used for some school-based activity that is being paid for from the college.

The 90% is devolved on a model which was developed by my college finance team and College Registrar, which was what we call activity-based budgets (*authors' insert: in which 'income' is the measure of 'activity'*), so essentially the college earns a certain amount of money and each school has contributed to those earnings. If the school has contributed 10% of the college income, it's owed 10% of the 90% that goes down, and that's the model on which we devolve the budget. So we devolve the budgets for year one, we devolve the budgets for year two, devolve the budgets for year three and we are continuing to do that, so that's the model.”

This means that the performance of schools is fundamentally measured by their ability to generate income. This Head of College has two conditions which apply to the budgets which he devolves to Heads of Schools. First, they must have a plan of their spending intentions which is scrutinized by College. Second in their spending the Heads of Schools must abide by the university rules and regulations.

The response of the Heads of Schools to this arrangement is very positive. As one Head of School expressed it:

“The biggest difference is the degree to which budgetary responsibility is devolved directly to Head of School and the accompanying transparency as to how budgets are set at the level of the college for the schools”.

Yet another Head of School lauded the budget model:

“The income which we generate determines how much resource we get, you can see there is a very clear link with performance there”.

This cadre of academic managers is empowered by this budgetary process, by this devolution of resource and power and they welcome it. They have welcomed the challenge of competing with other universities for overseas students to grow their schools. Yet they retain the values of academic researchers although occasionally admit that this can be a difficult balancing act.

In this process one Head of School stated that:

“Finance and human resource issues are the two biggest challenges I face as Head of School”.

This observation reveals the importance of professions such as HR and finance in this new world of competition, markets and academic managers who are expected to identify opportunities, assess the risks and behave entrepreneurially.

5.3.2 Performance Management

While Ancient is a hugely successful university, it has expectations about the contribution of individual members of staff. This is an aspect of the results driven NPM which coalesces around academics, academic management and HR guidance.

A senior HRM manager expressed the role of this function as follows:

“We are a key reference point in the management of academics: new appointments, promotions, discipline. We define the boundaries of practice. We advise on REF inclusions, exclusions and staff at risk of redundancy in performance management. Research is a driver, but mostly we are focussed on reputation. We do need to be more business like”.

One important issue for this university is research performance. One School had a good, but not outstanding research performance. With the advent of no support for 2* rated research and minimal support for the 3* research in REF 2014, this Dean argued for staff to target 4* journals. He was willing to accept some publications in 3* journals but advised against even

trying for lesser rated journals. For academics who published in poorly rated journals, the most obvious option was reclassifying these staff as teaching only. The Dean articulated his view of what he regarded as underperformance and what he was going to do about it:

“I am aware of variability in the performance of School staff, and that there are some individuals whose performance, for a variety of reasons, has fallen below the standard that we would expect. I am sure you will agree with me that it would be inappropriate to ignore such matters on the basis that it is unfair to colleagues who do perform to standard (and beyond) and it harms the reputation of the School “.

This Dean outlined the procedures to be followed including meetings with underperforming staff by line managers during annual review processes with the possibility of formal university procedures on the academic's underperformance being initiated.

One of the Heads of Subject Area explained how this was being implemented in practice:

“The annual review will be used as the start of a process of identifying colleagues who are underperforming. We have been advised by HR staff on this. For under-performers, a separate 'informal capability review' meeting will be arranged after the annual review.”

This manager explained that the 'informal capability review' re-assessed the evidence on the person's performance. If underperformance is confirmed, a plan was agreed to improve performance over a period of up to one year. There will then be a further review, at which point the underperformance would be deemed to be resolved, or a 'formal capability procedure' would begin, if the underperformance had not been resolved.

The shift of academic staff from research and teaching contracts to teaching only contracts in the run up to the next REF exercise has been described by an anonymous academic as a brutal process (Anon, 2019). These preoccupations with research metrics prompted the Wilsdon Report (see Wilsdon et al, *The Metric Tide*, 2015). There is indeed keen interest at Ancient in the reputational benefits of research success. However, one of the most articulate and influential Vice Principals at Ancient asserted the primacy of money in the management of the university. While other indicators are important, *money was fundamental*, as the following quote from this VP illustrated:

“Well, of course there are many other ways that we measure performance, but not that directly affect the budget. Yes, performance in schools is monitored constantly in terms of, for example, research assessment exercise performance – though that will affect its income, teaching quality reviews, professional reviews. The only way that we can grow our academic activity is to have more money. Our academic strengths and our research performance, in particular can only continue to increase if we can grow, if we can bring in new staff, have academically lively areas, areas in which we've got new junior staff, joining new professors, so all of that has to be paid for and that's all about *money*”.

These observations underline the pre-eminence of the managerial culture at Ancient (Bevort and Suddaby, 2016). They also reveal the importance of management pressures to improve academic performance both as a driver for financial improvement in shaping the way forward and to significantly influence university processes. The hierarchical structure of Ancient gives a higher discretion, and greater influence, to managers in the most senior roles, such as Vice Principals and Principals. The roles of Heads of Schools with budgetary responsibilities require formal bureaucratic procedures: the advertisement (internal and external) of a vacancy; formal applications by those interested with CVs and referees; a formal interview process by a panel of senior staff; the acceptance of specific contractual responsibilities. The academics who apply for, and accept these posts are more susceptible to the internalisation of the values of top corporate management. These applicants are academics who *want* to be managers.

These managers did not challenge the prevailing corporate values to reassert ideas of professional autonomy, pluralism and academic freedom. None of the Heads of School we talked to had challenged the university aim of maximising income. They had all welcomed the responsibility and power of devolved budgets and accepted their role in the hierarchy. This revealed the significance of budgets in shaping behaviour in public services (Bezes and Demaziere, 2012; Evetts, 2012). The examples noted here were not a case of professionals meekly succumbing to the domination of management (Alvesson and Spicer, 2017), it was a willing acceptance of their role. There was no indication of these senior managers challenging the status quo to reassert fundamental academic values (Bezes and Demaziere, 2012).

One of the Heads told us he was told explicitly by his line manager, the Vice Principal, that under no circumstances was he to have a vote at his management committee on a contentious matter. He was reminded by the Vice Principal that he was in charge. And it is evident that these academic managers enjoyed walking in the corridors of power. But there was no sign that these managers asserted their academic values by not surrendering their autonomy to management but by seeking to colonise the higher spheres of management (Le Bianic, 2012). This means that the emergence of hybrid academics who straddle their academic subjects and management activities (Deem, 2004; Evetts, 2012; Paradeise, 2012). is best restricted to lower echelons of management such as Heads of Subject Groups. The hybrid managers of the contemporary university are academics who accept managerial roles, such as Heads of Subject Areas, by rotation (and often with reluctance?) who are most likely to identify with their discipline. But the NPM enactment in the contemporary corporate university denies them the voice or power to reverse the preoccupation with financial results and the metrics of evaluation.

6. CONCLUSION AND DISCUSSION

The focus of the academic accounting literature on universities has been on leading-edge NPM countries such as Australia and Sweden. The findings of this paper address a gap in the accounting literature by studying the experiences of universities in the UK which is also regarded as a leading-edge NPM adopter. These findings also constitute new and novel

evidence for the accounting literature on NPM, specifically because the evidence from prior research in Australia and Sweden is not conclusive. The Christopher and Leung (2015) study challenges the thesis of the wholesale adoption of NPM by all Australian universities. Sweden is also regarded as a leading-edge adopter of NPM (Hood, 1995). But the early research by Modell (2003, 2005) suggested a tentative adoption of NPM in Swedish universities. This research suggests that the study setting of UK universities in a leading-edge NPM country may be unique in the intensity of their application of NPM ideas and practices.

In this paper, we sought to address two explicit Research Questions: RQ1 -What is the importance of calculative practice in the management of the contemporary university? RQ2 – What effect, if any, does this calculative practice have on the everyday lives of academics? The archival data and case study evidence in this study affirmed the importance of calculative practice as important in the management of the contemporary UK university and as affecting everyday academic experiences. In this study, the importance of budgets and performance management (particularly on research) were evident from the comments and articles contributed to THES by academics and academic commentators. In the case studies, the significance of budgets was evident as the defining reference point in reshaping public services (Bezes and Demaziere, 2012; Evetts, 2012).

Also, in the case studies there was no indication of senior managers asserting fundamental academic values of professional autonomy, academic freedom, democratic values and challenging the NPM regime (Bezes and Demaziere, 2012). The academics in this study who became managers wanted to be managers and enjoyed budgetary responsibilities. For them the importance of calculative practice was *taken for granted*. Furthermore, there were no instances of academic managers promoting academic autonomy by attempting to colonise the higher levels of management (Le Bianic, 2012): this meant NPM practices became *embedded* in these universities. This means the idea of the hybrid academic who straddles both academic subjects and management activities (Deem, 2004; Evetts, 2012; Paradeise, 2012) is rather elusive. They may exist in the lower echelons of management such as Heads of Subject Groups but do not have voice, power or influence. It has been suggested that once NPM practices take a hold, they become *irreversible* (Lapsley, 2008) and this is the view of the UK university reforms (Scott, 2013). The view espoused by Bezes and Demaziere (2012) that professions are not 'immutable entities'. but may re-emerge and assert themselves was not supported by the findings of this study. UK universities were absorbed in, and by, NPM practices.

This paper has also identified a significant research agenda. One proposed research agenda item stems from research by Hood and Dixon (2016). In their research, Hood and Dixon (2016) revealed that, after 30 years of NPM, the costs of running government had increased rather than the expected reduction from cost cutting NPM exercises. This raises the question of whether the panoply of management reforms in UK universities have been cost effective. This issue merits serious research.

Secondly, further research on different cohorts of academics is merited. While a variety of academics responded to the THES surveys or commented on university experiences, the major

focus of this paper was on academic managers with budgetary responsibilities. There remains the need for further research on the impact of NPM practices on 'pure' academics, who are not part of academic management but who are active in their role as academics. To determine this impact with precision would require a large-scale survey which is a significant research project. This is an important issue, particularly because NPM has a dark side (Diefenbach, 2009) and there is evidence of 'muscular management' (Gill, 2014), with aggressive performance management in public services which have metrics-based targets and results-based assessment (Arnaboldi et al, 2015).

Indeed, recent evidence suggests this phenomenon is spreading to universities. A freedom of information investigation by the Guardian (Devlin and Marsh, 2018) sent freedom of information requests to 135 academic institutions in the UK. They received information on a total of 294 complaints against aggressive, bullying behaviour by academics in 55 institutions. A further 30 universities reported 337 complaints against all staff – academic and non-academic. Across 105 universities, 184 staff had been disciplined and 32 dismissed for bullying since 2013. Fourteen universities had used non-disclosure agreements to resolve bullying cases with 27 staff securing financial pay-outs for signing these agreements. Many of these complaints were about extreme pressure to get results. In this article the authors (Devlin and Marsh, 2018.p.4) cite the executive chairwoman of the Medical Research Council, Professor Fiona Watt, who called for an annual national audit of bullying incidents at universities and compulsory bullying and harassment training for academics, saying the problem was 'widespread'. Too often, she said incidents went under the radar because senior academics may "have an incentive to avoid negative publicity for their institution".

While the focus of this paper has been on managers and academics as budget holders, we also gained further insights into the experiences of academics without managerial responsibilities¹. This came from conference feedback on this paper. This is summarised in the footnote below. We do not wish to overstate these preliminary findings, but it is further evidence which suggests the need for a substantive and careful study of performance management in universities.

Our overall finding is that, based on this research, the end state (the current position of UK universities) is one of NPM practice as *embedded, irreversible, taken for granted* and *the natural order* for the contemporary university, both in new (post 1992) universities and in traditional universities. This is a statement about the colonising significance of NPM calculative practices in UK universities.

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ⁱ This paper was presented at 3 major international conferences and a research workshop with an international participation. Our presentations were well received at these events. During these presentations we had observations (from UK academics, not the international participants in these events), both in Q&A sessions and in 1:1 discussions immediately afterwards on performance management in their institutions. These comments included: (1) a report that many of their colleagues were off work, ill with stress. This was, they said, an effect of aggressive performance management by their universities. These comments were made in confidence as the participants felt nervous at the identification of their university. Possible gender issue here; (2) a report of a major exercise by trade union officials in the monitoring of the performance management of all academics at this university because of repeated complaints of bullying and heavy-handed management; Expressed concern at the practice of teaching rating applied by this university. Student feedback was a major feature of teaching scores. A below average score meant that you could be removed from teaching your course and replaced with someone else; (3) a description of the performance management regime at this university as relentless and repressive. Ever increasing demands for bigger and more research grants and publishing in 4* journals. Hints from management about moving on to other universities: (4) academic managers imposed specific targets for journal publication. This university expected academics at all levels to publish in 4* journals and obtain research grants. Mentoring system offered little help. An atmosphere of apprehension. None of the above conference participants had management responsibilities. We do not overstate the significance of the above comments. They are from a limited number of research active academics from leading, traditional UK universities. The question is how far these instances can be replicated over the entire system. Nevertheless, the above observations offer some insight into the everyday experiences of academics without management responsibilities and these findings merit further investigation, but as a substantive research agenda.